

Exhibit 61

Miyano-Jpn Yoshiharu.Saitoh

差出人: Hitec Bon [hitecinc@hotmail.com]
送信日時: 2006年11月16日本曜日 0:07
宛先: y.saitoh@miyano-jpn.co.jp
件名: RE: JIMTOFフナリ院フ

To Mr. Yoshiharu Saitoh,

Tom Miyano cannot write e-mails at this point right now so I, Steven on the behalf is wrting for him.

Thank you for your answers to the 8 matters.

We respect your decision.

We hope we can improve together through friendly rivalry.

Regards,

Steven Miyano
Tom Miyano

>From Bon Boin; TTM

>From: "Miyano-Jpn Yoshiharu.Saitoh" <y.saitoh@miyano-jpn.co.jp>
>To: "Miyano T Thomas" <hitecinc@hotmail.com>
>CC: <s.nakagiri@miyano-jpn.co.jp>
>Subject: JIMTOF時の打ち合わせの件
>Date: Tue, 14 Nov 2006 18:08:20 +0900
>
>宮野 利治様
>
>先日のJIMTOF時 久しぶりにお会い出来元気なお姿を拝見し大変うれしく
>思いました。有難うございました。
>
>さて、その折ご提案のありました下記の件につき早速関係者を交えて検討
>致しましたが、現時点では申し訳ありませんが全ての件につきお断りする
>ことと致しました。
>
>事情ご賢察頂きたく何卒宜しくお願ひ致します。
>
>1. マイノリティー調達
>2. MMUの経営
>3. 小林武夫さん
>4. MMUロゴマーク
>5. LS-12C図面
>6. 北上寮
>7. ハイブリットアクセラシステム
>8. 開発アドバイス
>
> 以上

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UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

MIYANO MACHINERY USA INC.,

Plaintiff,

v.

CASE NO. 08-C-526

MIYANOHITEC MACHINERY, INC.,
THOMAS ("TOM") MIYANO, A/K/A
TOSHIHARU MIYANO AND
STEVEN MIYANO, A/K/A SHIGEMORI
MIYANO,

Defendants.

DEPOSITION OF YOSHIHARU SAITO

April 17, 2008
United States Consulate
Osaka, Japan
9:06 a.m. - 3:16 p.m.

COPY

1 reply from Steven Miyano saying that he had
2 received our response.

3 Q. So Exhibit 65 then shows two
4 communications; is that what you're saying?

5 A. Yes, showing my reply and then a response
6 from Mr. Miyano on receiving that.

7 Q. Mr. Saito, I see that at the top of
8 Exhibit 65, your name, your sur name, family name,
9 has an H at the end. Is that the correct spelling?

10 A. No, what's the correct registered name is
11 without the H.

12 MR. BAKER: It is on the top of 64 as
13 well.

14 BY MR. MANZO:

15 Q. But does that mean you?

16 A. Yes, it is me.

17 Q. Okay. Let's talk first about the Miyano
18 response; that is to say, the company response to
19 Tom Miyano that you've identified at the bottom of
20 Exhibit 65. Are you the author of that response?

21 A. Yes, it was me.

22 Q. And what is the date that it was sent?

23 A. On the 14th of November, 2006.

24 Q. I see near the bottom of the first page
25 of Exhibit 65 Nos. 1 through 8, and before that,

1 there are paragraphs written in Japanese. I would
2 like you, Mr. Interpreter, to give us the English
3 language version of those unnumbered paragraphs,
4 please.

5 INTERPRETER: Counsel, therefore, I would
6 stop when I get to the 1?

7 MR. MANZO: Yes.

8 INTERPRETER: (Speaking Japanese).

9 MR. MANZO: I'm asking for you to
10 translate.

11 MR. BAKER: He is explaining what he is
12 doing.

13 MR. MANZO: Go ahead.

14 INTERPRETER: (Speaking Japanese).

15 MR. MANZO: Do you have a problem with
16 that, Counsel?

17 MR. BAKER: Depends on what "that" means.

18 MR. MANZO: Request for the --

19 MR. BAKER: Not in the least.

20 INTERPRETER: (Speaking Japanese). "I
21 was very happy to see you in good health when we
22 were able to meet after quite a long time the other
23 day at JIMTOF. Thank you very much. In regard to
24 the proposals you made at that time regarding the
25 matters below I have considered those in

1 association with those concerned as soon as
2 possible. However, unfortunately, I'm afraid to
3 say at the present point in time, I have to convey
4 to you that we have refused in regard to all of
5 those items."

6 MR. BAKER: Does that bring us to No. 1?

7 INTERPRETER: Oh, there is one more line,
8 I'm sorry. "I hope that you will take under
9 consideration these circumstances."

10 MR. MANZO: Can you now translate
11 paragraphs 1 through 8, please?

12 INTERPRETER: 1. "Minority procurement."
13 2, "MMU management." 3, "Mr. Takeo Kobayashi." 4,
14 "MMU logo mark" or "MMU logo marks." I can't tell
15 from the Japanese. 5, "LS/12C drawings." 6,
16 "Kitakami dormitory." 7, "Hybrid axle system." 8,
17 "Development advice."

18 MR. MANZO: And the bottom short mark --

19 INTERPRETER: Two characters?

20 MR. MANZO: I don't know if it's 2 or
21 more.

22 INTERPRETER: It is a notation in
23 Japanese that says, "That's it. No more."

24 MR. MANZO: Okay, thank you.

25 BY MR. MANZO: